

#### **ANNUAL REPORT**

OF

Name: MONTFORT WATER UTILITY

Principal Office: P.O. BOX 157

MONTFORT, WI 53569

For the Year Ended: DECEMBER 31, 2003

# WATER, ELECTRIC, OR JOINT UTILITY TO PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854 Madison, WI 53707-7854 (608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

#### **SIGNATURE PAGE**

I DIANA MARGIS		of
(Person responsible for accou	nts)	
MONTFORT WATER UTILITY	, certify	y that I
(Utility Name)		
am the person responsible for accounts; that I have examined the knowledge, information and belief, it is a correct statement of the the period covered by the report in respect to each and every many	business and affairs of said util	
	02/20/2004	
(Signature of person responsible for accounts)	(Date)	
VIII ACE CLEDIK, TREACURER		
VILLAGE CLERK - TREASURER	_	
(Title)		

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#### **IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name: MONTFORT WATER UTILITY** 

Utility Address: P.O. BOX 157

MONTFORT, WI 53569

When was utility organized? 1/1/1894

Report any change in name:

Effective Date: Utility Web Site:

#### Utility employee in charge of correspondence concerning this report:

Name: MRS DIANA MARGIS

Title: VILLAGE CLERK-TREASURER

Office Address:

P.O. BOX 157

MONTFORT, WI 53569

Telephone: (608) 943 - 6917
Fax Number: (608) 943 - 6917
E-mail Address: montfort@mhtc.net

#### Individual or firm, if other than utility employee, preparing this report:

Name: CHERYL SIMMONS

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206 **Fax Number:** (608) 987 - 3391

E-mail Address: csimmons@johnsonblock.com

#### President, chairman, or head of utility commission/board or committee:

Name: BRUCE KOHLENBERG

Title: CHAIRMAN

Office Address:

P.O. BOX 157

MONTFORT, WI 53569

Telephone: (608) 943 - 6917
Fax Number: (608) 943 - 6917
E-mail Address: montfort@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report: 8/28/2001
Period covered by most recent audit: 1/1/00-12/31/00

#### **IDENTIFICATION AND OWNERSHIP**

IDENTIFICATION AND OWNERSHIP	
Names and titles of utility management including manager or superintendent:	
Name: MR DAVE KUHLS	
Title: MAINTENANCE SUPERVISOR	
Office Address:	
P.O. BOX 157	
MONTFORT, WI 53569	
<b>Telephone</b> : (608) 943 - 6917	
Fax Number: (608) 943 - 6917	
E-mail Address: montfort@mhtc.net	
Name of utility commission/committee:	
Names of members of utility commission/committee:	
MR DOUG BARTOW	
MR DON FORD	
MR BRUCE KOHLENBERG, CHAIRMAN	
Is sewer service rendered by the utility? NO	
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utilit as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO	ty,
·	
Date of Ordinance:	
Are any of the utility administrative or operational functions under contract or agreement with an	
outside provider for the year covered by this annual report and/or current year (i.e., operation	
of water or sewer treatment plant)?	
Provide the following information regarding the provider(s) of contract services:	
Firm Name:	
Contact Person:	
Title:	
Telephone:	

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

Fax Number: E-mail Address:

#### **INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	148,894	146,298	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,234	33,934	2
Depreciation Expense (403)	22,468	33,288	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,978	25,564	5
Total Operating Expenses	91,680	92,786	
Net Operating Income	57,214	53,512	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income OTHER INCOME	57,214	53,512	_
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,349	2,914	- <b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,349	2,914	
Total Income	59,563	56,426	
MISCELLANEOUS INCOME DEDUCTIONS	,	,	
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	12,037	0	12
Total Miscellaneous Income Deductions	12,037	0	_
Income Before Interest Charges	47,526	56,426	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,471	34,543	13
Amortization of Debt Discount and Expense (428)	1,414	1,519	14
Amortization of Premium on DebtCr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	_ 16
Other Interest Expense (431)	0	0	17
Interest Charged to ConstructionCr. (432)	0		_ 18
Total Interest Charges	32,885	36,062	
Net Income	14,641	20,364	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	366,172	336,048	19
Balance Transferred from Income (433)	14,641	20,364	_ 20
Miscellaneous Credits to Surplus (434)	469,235	0	21
Miscellaneous Debits to SurplusDebit (435)	0	0	_ 22
Appropriations of SurplusDebit (436)	0	(9,760)	23
Appropriations of Income to Municipal FundsDebit (439)		0	_ 24
Total Unappropriated Earned Surplus End of Year (216)	850,048	366,172	

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	148,894		148,894	1
Total (Acct. 400):	148,894	0	148,894	
Operation and Maintenance Expense (401):				
Derived	45,234		45,234	2
Total (Acct. 401):	45,234	0	45,234	
Depreciation Expense (403):				
Derived	22,468		22,468	3
Total (Acct. 403):	22,468	0	22,468	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	23,978		23,978	5
Total (Acct. 408):	23,978	0	23,978	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	57,214	0	57,214	
OTHER INCOME Income from Merchandising, Jobbing and Contract Wo	rk (415-416):			
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	2,349	0	2,349	10
Total (Acct. 419):	2,349	0	2,349	•
Miscellaneous Nonoperating Income (421): Contributed Plant - Water		I	0	11

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item	Earnings (216.1)	Contributions (216.2)	Total This Year
(a)	(b)	(c)	(d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	2,349	0	2,349
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,037	12,037 14
Total (Acct. 426):	0	12,037	12,037
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	12,037	12,037
INTEREST CHARGES Interest on Long-Term Debt (427): Derived	31,471		31,471 15
Total (Acct. 427):	31,471	0	31,471
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,414		1,414 16
Total (Acct. 428):	1,414	0	1,414
Amortization of Premium on DebtCr. (429):			
NONE	0		0 17
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0.18
Derived Total (Acct. 430):	0 	0	0 18 0
Total (Acct. 430):		0	
		0	

#### **INCOME STATEMENT ACCOUNT DETAILS**

- 1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
- 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to ConstructionCr. (432):			
NONE	0		0 20
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	32,885	0	32,885
NET INCOME:	26,678	(12,037)	14,641
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	366,172	0	366,172 21
Total (Acct. 216):	366,172	0	366,172
Balance Transferred from Income (433):			
Derived	26,678	(12,037)	14,641 22
Total (Acct. 433):	26,678	(12,037)	14,641
Miscellaneous Credits to Surplus (434):			
NONE	0	469,235	469,235 23
Total (Acct. 434):	0	469,235	469,235
Miscellaneous Debits to SurplusDebit (435):			
NONE	0	0	0 24
Total (Acct. 435)Debit:	0	0	0
Appropriations of SurplusDebit (436):			_
Detail appropriations to (from) account 215			0 25
Total (Acct. 436)Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	392,850	457,198	850,048

#### **INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					(	0_1
Costs and Expenses of Merchandisi	ng, Jobbing and	Contract Worl	k (416):			
Cost of merchandise sold						0 2
Payroll						
Materials						0 4
Taxes						D 5
Other (list by major classes):						
						0 6
Total costs and expenses	0	0	0	0	) (	0
Net income (or loss)	0	0	0	0	)	0

#### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- 1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
- 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	148,894	0	0	0	148,894	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0 [				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	148,894	0	0	0	148,894	• •

#### **BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,520,758	1,459,845	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	193,047	122,101	2
Net Utility Plant	1,327,711	1,337,744	•
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	69,985	72,708	7
Total Other Property and Investments	69,985	72,708	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,760	148,068	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,670	10,692	11
Other Accounts Receivable (143)	388	0	12
Accumulated Provision for Uncollectible AccountsCr. (144)	0	0	13
Receivables from Municipality (145)	3,048	2,845	14
Materials and Supplies (150)	2,500	3,220	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	146,366	164,825	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,895	16,309	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,895	16,309	
Total Assets and Other Debits	1,558,957	1,591,586	=

#### **BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			_
Capital Paid in by Municipality (200)	32,248	32,248	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	850,048	366,172	23
Total Proprietary Capital	882,296	398,420	
LONG-TERM DEBT			
Bonds (221)	650,000	670,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	650,000	670,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,083		28
Payables to Municipality (233)	8,374	7,800	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,204	5,328	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	26,661	13,128	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	510,038	38
Total Liabilities and Other Credits	1,558,957	1,591,586	
i otai Liabiliues aliu otilei oleulis		1,331,300	

#### **NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

(a)	(b)	(c)	Gas (d)	Electric (e)	
First of Year:					_
Total Utility Plant - First of Year	1,459,845	0	0	0	1
(Should agree	e with Util. Plant	Jan. 1 in Property	/ Tax Equiva	lent Schedule)	
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,010,721	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	510,037	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,520,758	0	0	0	
Accumulated Provision for Depreciation and Amor	tization:				
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	140,207	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	52,840	0	0	0	12
Total Accumulated Provision	193,047	0	0	0	
Net Utility Plant	1,327,711	0	0	0	

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# ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):

- 1. Report the amounts charged in the operating sections to Depreciation Expense (403).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- 3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column. If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
- 4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.1)	122,101				122,101
Credits During Year					
Accruals:					
Charged depreciation expense (403)	22,468				22,468
Depreciation expense on meters					
charged to sewer (see Note 3)	473				473
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
					0
Total credits	22,941	0	0	0	22,941
Debits during year					
Book cost of plant retired	4,835				4,835
Cost of removal					0
Other debits (specify):					
					0
Total debits	4,835	0	0	0	4,835
Balance end of year (110.1)	140,207	0	0	0	140,207
Composite Depreciation Rate?	Yes				
If yes, what is the rate?	2.36%				

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## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):

- 1. Report the amounts charged to Depreciation Expense (426).
- 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)
Balance first of year (110.2)					0
Credits During Year					
Accruals:					
Charged depreciation expense (426)	12,037				12,037
Accruals charged other					
accounts (specify):					
					0
Salvage					0
Other credits (specify):					
Est. deprec on contrib plnt 1/1/03	40,803				40,803
Total credits	52,840	0	0	0	52,840
Debits during year					
Book cost of plant retired	0				0
Cost of removal					0
Other debits (specify):					
					0
Total debits	0	0	0	0	0
Balance end of year (110.2)	52,840	0	0	0	52,840
Composite Depreciation Rate?	Yes				
If yes, what is the rate?	2.36%				

#### **NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

- 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
- 2. Other items may be grouped by classes of property.
- 3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
	0			0	2
Total Nonutility Property (121)	0	0	0	0	_
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	=

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#### ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

#### **MATERIALS AND SUPPLIES**

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	•

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,500	3,220	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,500	3,220	_

### UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

	Written C	Off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181) WATER SYSTEM REVENUE REFUNDING BONDS	1,414	428	14,895	— 1
Total		_	14,895	
Unamortized premium on debt (251) NONE		_		2
Total		_	0	

#### **CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year  Changes during year (explain):	32,248 <b>1</b>
Balance end of year	32,248

#### **BONDS (ACCT. 221)**

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BONDS	09/01/2001	05/01/2021	4.69%	650,000	1
		Total Bonds (A	ccount 221):	650,000	_

#### **NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

		Final		Principal
	Date of	Maturity	Interest	Amount
Account and Description of Obligation	Issue	Date	Rate	End of Year
(a and b)	(c)	(d)	(e)	(f)

**NONE** 

#### **TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,978	2
Charged electric department expense		3
Charged sewer department expense	180	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,158	
Taxes paid during year:		
County, state and local taxes	22,708	6
Social Security taxes	1,273	7
PSC Remainder Assessment	177	8
Other (explain):		•
NONE		9
Total payments and other debits	24,158	
Balance end of year	0	•

#### **INTEREST ACCRUED (ACCT. 237)**

- 1. Report below interest accrued on each utility obligation.
- 2. Report Customer Deposits under Account 231.

	Interest Accrued	=		Interest Accrue	d
Description of Issue (a)	Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Balance End of Year (e)	
Bonds (221)					
WATER REVENUE BONDS \$685,000	5,328	31,471	31,595	5,204	1
Subtotal	5,328	31,471	31,595	5,204	-
Advances from Municipality (223)					•
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	-
Notes Payable (231)					•
NONE	0			0	4
Subtotal	0	0	0	0	_
Total	5,328	31,471	31,595	5,204	_
					-

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#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	_
Other Investments (124): NONE		2
Total (Acct. 124):	0	_
Special Funds (125):		
DEPRECIATION FUND	17,276	3
WATER RESERVE	37,901	4
WATER REDEMPTION	14,808	5
Total (Acct. 125):	69,985	_
Notes Receivable (141): NONE		6
Total (Acct. 141):	0	_
Customer Accounts Receivable (142):		_
Water	9,670	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		_ 10
Total (Acct. 142):	9,670	_
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work	388	_ 12
Other (specify):		
NONE		13
Total (Acct. 143):	388	_
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	744	_ 14
DUE FROM SEWER - SHARED METER COSTS	2,304	15
Total (Acct. 145):	3,048	-
Prepayments (165): NONE		16
Total (Acct. 165):	0	_
Extraordinary Property Losses (182):		
NONE	_	17
Total (Acct. 182):	0	-

#### **BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		_ 18
Total (Acct. 183):	0	_
Payables to Municipality (233):		
DUE TO GENERAL - FOURTH QUARTER EXPENSE REIMBURSEMENT	8,374	19
Total (Acct. 233):	8,374	_
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	_ _

#### **RETURN ON RATE BASE COMPUTATION**

- 1. The data used in calculating rate base are averages.
- 2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
- 3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						_
Utility Plant in Service (100.1)	980,264	0	0	0	980,264	1
Materials and Supplies	2,860	0	0	0	2,860	2
Other (specify): NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	131,154	0	0	0	131,154	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	851,970	0_	0_	0_	851,970	
Net Operating Income	57,214	0	0	0	57,214	7
Net Operating Income						
as a percent of						
Average Net Rate Base	6.72%	N/A	N/A	N/A	6.72%	

#### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:
1. Acquisitions.
2. Leaseholder changes.
3. Extensions of service.
4. Estimated changes in revenues due to rate changes.
5. Obligations incurred or assumed, excluding commercial paper.
6. Formal proceedings with the Public Service Commission.
7. Any additional matters.

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#### FINANCIAL SECTION FOOTNOTES

### Signature Page (Page ii) General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 20, 2004

Village Board
Village of Montfort
Montfort, Wisconsin 53569

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Montfort Water Utility as of December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Montfort and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

#### **CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

		Elect	ric				
Particulars (a)	Water (b)	Distribution (c)	Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	510,038	0	0	0	0	510,038	1
Add credits during year: NONE						0	2
Deduct charges (specify): Closed January 1, 2003 per Docket 05-US-105	510,038					510,038	3
Balance End of Year	0	0	0	0	0	0	

#### **WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	145,606	143,581	1
Total Sales of Water	145,606	143,581	-
Other Operating Revenues			
Forfeited Discounts (470)	694	701	2
Other Water Revenues (474)	2,594	2,016	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	3,288	2,717	_
Total Operating Revenues	148,894	146,298	•
Operation and Maintenenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	27,304	20,159	5
General Operating Expenses (680-690)	17,930	13,775	6
Total Operation and Maintenenance Expenses	45,234	33,934	- -
Other Operating Expenses			
Depreciation Expense (403)	22,468	33,288	7
Amortization Expense (404)		0	8
Taxes (408)	23,978	25,564	9
Total Other Operating Expenses	46,446	58,852	_
Total Operating Expenses	91,680	92,786	-
NET OPERATING INCOME	57,214	53,512	=

#### **WATER OPERATING REVENUES - SALES OF WATER**

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
- 2. Report estimated gallons for unmetered sales.
- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
- 4. Account 460, Unmetered Sales to General Customers Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
- 5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	_
Metered Sales to General Customers (461)				-
Residential	278	11,965	73,456	4
Commercial	37	1,840	11,222	5
Industrial	1	1,424	3,644	6
Total Metered Sales to General Customers (461)	316	15,229	88,322	•
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		54,521	8
Other Sales to Public Authorities (464)	7	189	2,763	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				_ 12
Total Sales of Water	324	15,418	145,606	

#### **SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.			
Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

#### **OTHER OPERATING REVENUES (WATER)**

- 1. Report revenues relating to each account and fully describe each item using other than the account title.
- 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
- 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	54,521	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	54,521	_
Forfeited Discounts (470):		•
Customer late payment charges	694	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	694	-
Other Water Revenues (474):		•
Return on net investment in meters charged to sewer department	751	7
Other (specify):		-
MISCELLANEOUS	1,843	_ 8
Total Other Water Revenues (474)	2,594	_

#### **WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

(a)	This Year (b)	Last Year (c)
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,190	11,762
Purchased Water (610)		0
Fuel or Power Purchased for Pumping (620)	6,159	5,277
Chemicals (630)	1,218	339
Supplies and Expenses (640)	1,449	923
Repairs of Water Plant (650)	3,794	1,487
Transportation Expenses (660)	494	371
Total Plant Operation and Maintenance Expenses	27,304	20,159
	0.440	2045
Administrative and General Salaries (680)	2,449	2,215
Administrative and General Salaries (680) Office Supplies and Expenses (681)	1,603	1,013
Administrative and General Salaries (680) Office Supplies and Expenses (681) Outside Services Employed (682)	1,603 1,565	1,013 2,541
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)	1,603 1,565 1,854	1,013 2,541 1,095
GENERAL OPERATING EXPENSES  Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)	1,603 1,565	1,013 2,541 1,095 6,251
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)	1,603 1,565 1,854 8,223	1,013 2,541 1,095 6,251
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)  Miscellaneous General Expenses (689)	1,603 1,565 1,854	1,013 2,541 1,095 6,251 0 660
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)  Miscellaneous General Expenses (689)	1,603 1,565 1,854 8,223	1,013 2,541 1,095 6,251
Administrative and General Salaries (680)  Office Supplies and Expenses (681)  Outside Services Employed (682)  Insurance Expense (684)  Employees Pensions and Benefits (686)  Regulatory Commission Expenses (688)	1,603 1,565 1,854 8,223	1,013 2,541 1,095 6,251 0 660

## **TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		22,708	24,650	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		180	292	2
Net property tax equivalent		22,528	24,358	
Social Security		1,273	1,069	3
PSC Remainder Assessment		177	137	4
Other (specify): NONE			0	5
Total tax expense		23,978	25,564	

## PROPERTY TAX EQUIVALENT (WATER)

- 1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- 2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
- 3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- 4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
- 5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
- 6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
- 7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)
County name			Grant	Iowa		1
SUMMARY OF TAX RATES						2
State tax rate	mills		0.294472	0.287265		3
County tax rate	mills		6.115150	8.319651		4
Local tax rate	mills		4.997509	4.798500		5
School tax rate	mills		16.906268	16.492495		6
Voc. school tax rate	mills		2.798317	2.729833		7
Other tax rate - Local	mills		0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000		9
Total tax rate	mills		31.111716	32.627744		10
Less: state credit	mills		2.350569	2.773848		11
Net tax rate	mills		28.761147	29.853896		12
PROPERTY TAX EQUIVALENT CALCU	JLATIO	N				13
Local Tax Rate	mills		4.997509	4.798500		14
Combined School Tax Rate	mills		19.704585	19.222328		15
Other Tax Rate - Local	mills		0.000000	0.000000		16
Total Local & School Tax	mills		24.702094	24.020828		17
Total Tax Rate	mills		31.111716	32.627744		18
Ratio of Local and School Tax to Total	l dec.		0.793980	0.736209		19
Total tax net of state credit	mills		28.761147	29.853896		20
Net Local and School Tax Rate	mills		22.835788	21.978697		21
Utility Plant, Jan. 1	\$	1,532,998	1,459,845	73,153		22
Materials & Supplies	\$	3,220	3,220	0		23
Subtotal	\$	1,536,218	1,463,065	73,153		24
Less: Plant Outside Limits	\$	73,153	73,153	0		25
Taxable Assets	\$	1,463,065	1,389,912	73,153		26
Assessment Ratio	dec.		0.680000	0.700000		27
Assessed Value	\$	996,347	945,140	51,207		28
Net Local & School Rate	mills		22.835788	21.978697		29
Tax Equiv. Computed for Current Year	\$	22,708	21,583	1,125		30
Tax Equivalent per 1994 PSC Report	\$	12,709				31
Any lower tax equivalent as authorized						32
by municipality (see note 6)	\$					33
Tax equiv. for current year (see note 6	<b>5)</b> \$	22,708				34

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# WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		_ 2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	-
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,100		_ 4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		_ 6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	248,734		_ 8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		_ 10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	256,834	0	_
PUMPING PLANT			
Land and Land Rights (320)	0		_ 12
Structures and Improvements (321)	140,790		13
Boiler Plant Equipment (322)	0		_ 14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		_ 16
Electric Pumping Equipment (325)	112,727		17
Diesel Pumping Equipment (326)	0		_ 18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		_ 20
Total Pumping Plant	253,517	0	-
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	602		23
Total Water Treatment Plant	602	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				_
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,100	4
Structures and Improvements (311)				5
Collecting and Impounding Reservoirs (312)				6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(156,439)	92,295	8
Infiltration Galleries and Tunnels (315)		,	0	9
Supply Mains (316)			0 1	10
Other Water Source Plant (317)			0 1	11
Total Source of Supply Plant	0	(156,439)	100,395	
PUMPING PLANT				
Land and Land Rights (320)			0 1	12
Structures and Improvements (321)			140,790 1	13
Boiler Plant Equipment (322)			0 1	14
Other Power Production Equipment (323)			0 1	15
Steam Pumping Equipment (324)			0 1	16
Electric Pumping Equipment (325)			112,727 1	17
Diesel Pumping Equipment (326)			<u> </u>	18
Hydraulic Pumping Equipment (327)			0 1	19
Other Pumping Equipment (328)			0 2	20
Total Pumping Plant	0	0	253,517	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0 2	21
Structures and Improvements (331)			0 2	22
Water Treatment Equipment (332)			602 2	23
Total Water Treatment Plant	0	0	602	

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		_ 24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	350,875		_ 26
Transmission and Distribution Mains (343)	440,515	50,076	27
Fire Mains (344)	0		_ 28
Services (345)	75,648	10,484	29
Meters (346)	23,660		_ 30
Hydrants (348)	44,610	2,668	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	935,408	63,228	_
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		_ 34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,470		_ 36
Transportation Equipment (373)	7,172	2,520	37
Other General Equipment (379)	4,842		_ 38
Other Tangible Property (390)	0		39
Total General Plant	13,484	2,520	_
Total utility plant in service directly assignable	1,459,845	65,748	_
Common Utility Plant Allocated to Water Department	0		_ 40
Total utility plant in service	1,459,845	65,748	_

# WATER UTILITY PLANT IN SERVICE (cont.) -- Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				_
Land and Land Rights (340)			100 2	24
Structures and Improvements (341)			0 2	25
Distribution Reservoirs and Standpipes (342)		(158,745)	192,130 2	26
Transmission and Distribution Mains (343)	4,455	(158,254)	327,882 2	27
Fire Mains (344)			0 2	28
Services (345)	300	(23,023)	62,809 2	29
Meters (346)			23,660 3	30
Hydrants (348)	80	(13,576)	33,622	31
Other Transmission and Distribution Plant (349)			<u> </u>	32
Total Transmission and Distribution Plant	4,835	(353,598)	640,203	
GENERAL PLANT Land and Land Rights (370) Structures and Improvements (371)				33 34
Office Furniture and Equipment (372)			0 3	35
Computer Equipment (372.1)			1,470 3	36
Transportation Equipment (373)			9,692	37
Other General Equipment (379)			4,842 3	38
Other Tangible Property (390)			0 3	39
Total General Plant	0	0	16,004	
Total utility plant in service directly assignable	4,835	(510,037)	1,010,721	
Common Utility Plant Allocated to Water Department			0 4	40
Total utility plant in service	4,835	(510,037)	1,010,721	

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		156,439	156,439 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	156,439	156,439
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

# WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

- 1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
- 2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
- 3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
- 4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts	Balance First of Year	Additions During Year	
(a)	(b)	(c)	
TRANSMISSION AND DISTRIBUTION PLANT	· · ·	• • • • • • • • • • • • • • • • • • • •	
Land and Land Rights (340)			24
Structures and Improvements (341)			_ 25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			_ 27
Fire Mains (344)			28
Services (345)			_ 
Meters (346)			30
Hydrants (348)			_ 31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	_
			_
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			_ 35
Computer Equipment (372.1)			36
Transportation Equipment (373)			_ 37
Other General Equipment (379)			38
Other Tangible Property (390)			_ 39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	_
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	0	_

# WATER UTILITY PLANT IN SERVICE (cont.) --Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		158,745	158,745 26
Transmission and Distribution Mains (343)		158,254	158,254 27
Fire Mains (344)			0 28
Services (345)		23,023	23,023 29
Meters (346)			0 30
Hydrants (348)		13,576	13,576 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	353,598	353,598
GENERAL PLANT Land and Land Rights (370)			0 33
Structures and Improvements (371)			
Office Furniture and Equipment (372)			0 34 0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 30 0 37
Other General Equipment (373)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0 39
			<del></del>
Total utility plant in service directly assignable	0	510,037	510,037
Common Utility Plant Allocated to Water Department			<u> </u>
Total utility plant in service	0	510,037	510,037

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply

	5	ources or water Sup	ppiy		
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			1,966	1,966	-
February			2,011	2,011	_
March			2,265	2,265	_
April			2,180	2,180	_
May			2,155	2,155	-
June			1,890	1,890	_
July			2,109	2,109	_
August			2,189	2,189	_
September			2,052	2,052	_
October			1,783	1,783	_ 1
November			1,638	1,638	_ 1
December			1,976	1,976	_ 1
Total annual pumpage	0	0	24,214	24,214	_
Less: Water sold				15,418	- 1
Volume pumped but not s	old			8,796	1
Volume sold as a percent	of volume pumped			64%	1
Volume used for water pro	oduction, water quality	and system maintena	ince	334	1
Volume related to equipm	ent/system malfunctior	า		1,107	1
Non-utility volume NOT in	cluded in water sales			580	1
Total volume not sold but	accounted for			2,021	1
Volume pumped but unac	counted for			6,775	2
Percent of water lost				28%	2
If more than 25%, indicate	e causes and state wha	at action has been tak	en to reduce water loss	:	2
The village is aware of le consulation.	eaks throughout the sys	stem and has had a le	eak inspector in for		
Maximum gallons pumped	d by all methods in any	one day during repor	ting year (000 gal.)	147	_ 2
Date of maximum: 5/22/	/2003				_ 2
Cause of maximum:					2
Fill Swimming Pool					_
Minimum gallons pumped	<u> </u>	one day during report	ing year (000 gal.)	18	_ 2
	5/2003				_ 2
Total KWH used for pump	<u> </u>			68,713	_ 2
If water is purchased: Ven					2
Poir	nt of Delivery:				3

# **SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)		Yield Per Day in gallons (e)	Currently In Service? (f)	
W. MAPLE STREET	3	750	16	561,600	Yes	1

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## **SOURCES OF WATER SUPPLY - SURFACE WATERS**

	Intakes					
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)		

NONE 1

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### **PUMPING & POWER EQUIPMENT**

- 1. Use a separate column for each pump.
- 2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
- 3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	MONTFORT	MONTFORT	2
Purpose	Р	Р	3
Destination	D	D	4
Pump Manufacturer	LAYNE-NW	CW PUMPS	5
Year Installed	1994	2000	6
Туре	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	120	390	8
Pump Motor or			9
Standby Engine Mfr	U.S. ELECTRIC	US ELECTRIC	10
Year Installed	1989	2000	11
Туре	ELECTRIC	ELECTRIC	12
Horsepower	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or			22
Standby Engine Mfr			23
Year Installed			24
Туре			25
Horsepower			26

## **RESERVOIRS, STANDPIPES & WATER TREATMENT**

- 1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
- 2. Use a separate column for each using additional copies if necessary.
- 3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			4 5
Year constructed	2000			6
Primary material (earthen, steel, concrete, other)	STEEL			7
Elevation difference in feet (See Headnote 3.)	132			9 10
Total capacity in gallons (actual)	150,000			11
WATER TREATMENT PLANT Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			12 13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15 16 17
Filters, type (gravity, pressure, other, none)	GRAVITY			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Υ			25

### **WATER MAINS**

- 1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- 2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
- 3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
- 4. Explain all reported adjustments as a schedule footnote.
- 5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

		_	Number of Feet							
		_		Adjustments		_				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Increase or (Decrease) (g)	End of Year (h)			
M	D	1.500	420	0	0	0	420	_ 1		
M	D	4.000	8,750	0	1,485	0	7,265	2		
M	D	6.000	4,850	0	0	0	4,850	_ 3		
M	D	8.000	18,300	0	0	0	18,300	4		
P	D	8.000	0	1,485			1,485	_ 		
Total Within M	unicipality		32,320	1,485	1,485	0	32,320	_		
Total Utility		=	32,320	1,485	1,485	0	32,320	_		

### **WATER SERVICES**

- 1. Explain all reported adjustments as a schedule footnote.
- 2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
- 3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
- 4. Report services separately by pipe material and diameter.
- 5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	317	11	10	0	318	17	1
M	1.000	5	0	0	0	5		2
M	1.500	3	0	0	0	3		3
Total Utili	ty _	325	11	10	0	326	17	:

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### **METERS**

- 1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
- 2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
- 3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
- 4. Totals by size in Column (f) should equal same size totals in Column (o).
- 5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters** 

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	364	0	0	0	364	35	1
1.000	5	0	0	(2)	3	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	1	3	0	4
4.000	1	0	0	0	1	0	5
Total:	374	0	0	(1)	373	35	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (I)	Wholesale, Inter- Department or Utility Use (m)		Total (o)	
0.625	278	34	0	4	0	48	364	_ 1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	1	0	0	0	2	_ 3
2.000	0	1	0	2	0	0	3	_ 4
4.000	0	0	0	1	0	0	1	5
Total:	278	38	1	8	0	48	373	_

### **HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

- 1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
- 2. Explain all reported adjustments in the schedule footnotes.
- 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	_
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	56	1	1		56	_ 2
Total Fire Hydrants	56	1	1	0	56	=
Flushing Hydrants						
	0				0	3
<b>Total Flushing Hydrants</b>	0	0	0	0	0	=

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 56

Number of distribution system valves end of year: 108

Number of distribution valves operated during year: 108

### WATER OPERATING SECTION FOOTNOTES

#### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Increase in account 650 due to more repairs to pumping equipment.

#### **Property Tax Equivalent (Water) (Page W-07)**

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Utility Plant, Jan 1 does not agree to the Net Utility Plant schedule due to the Outside of Plant amount, the assets do agree in total.

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments are due to the allocation of the contributed plant assets.

#### Water Utility Plant in Service -- Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Adjustments are due to the allocation of the contributed plant assets.

### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions were financed through operating revenues of the utility.

#### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Service additions were financed through operating revenues for the utility.

#### Meters (Page W-19)

#### Explain all reported adjustments.

Adjustments to utility owned meters to agree to actual number owned by utility.